

Internal Revenue Service, Treasury

§ 55.4981-1

(e) *Determining the average number of employees.* [Reserved]

[T.D. 9166, 69 FR 78746, Dec. 30, 2004; 70 FR 21146, Apr. 25, 2005, as amended by T.D. 9299, 71 FR 75057, Dec. 13, 2006; T.D. 9427, 73 FR 62422, Oct. 20, 2008]

§ 54.9833-1 Effective dates.

Sections 54.9801-1 through 54.9801-6, 54.9831-1, and this section are applicable for plan years beginning on or after July 1, 2005.

[T.D. 9166, 69 FR 78746, Dec. 30, 2004]

PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES

Subpart A—Excise Tax on Real Estate Investment Trusts

Sec.

55.4981-1 Imposition of excise tax on certain real estate investment trust taxable income not distributed during the taxable year; taxable years ending on or before January 1, 1987.

55.4981-2 Imposition of excise tax with respect to certain undistributed income of real estate investment trusts; calendar years beginning after December 31, 1986.

Subpart B—Excise Tax on Regulated Investment Companies

55.4982-1 Imposition of excise tax on undistributed income of regulated investment companies.

Subpart C—Procedure and Administration

55.6001-1 Notice or regulations requiring records, statements, and special returns.

55.6011-1 General requirement of return, statement, or list.

55.6060-1 Reporting requirements for tax return preparers.

55.6061-1 Signing of returns and other documents.

55.6065-1 Verification of returns.

55.6071-1 Time for filing returns.

55.6081-1 Automatic extension of time for filing a return due under Chapter 44.

55.6091-1 Place for filing Chapter 44 tax returns.

55.6091-2 Exceptional cases.

55.6107-1 Tax return preparer must furnish copy of return or claim for refund to taxpayer and must retain a copy or record.

55.6109-1 Tax return preparers furnishing identifying numbers for returns or claims for refund.

55.6151-1 Time and place for paying of tax shown on returns.

55.6161-1 Extension of time for paying tax or deficiency.

55.6165-1 Bonds where time to pay tax or deficiency has been extended.

55.6694-1 Section 6694 penalties applicable to tax return preparer.

55.6694-2 Penalties for understatement due to an unreasonable position.

55.6694-3 Penalty for understatement due to willful, reckless, or intentional conduct.

55.6694-4 Extension of period of collection when tax return preparer pays 15 percent of a penalty for understatement of taxpayer's liability and certain other procedural matters.

55.6695-1 Other assessable penalties with respect to the preparation of tax returns or claims for refund for other persons.

55.6696-1 Claims for credit or refund by tax return preparers.

55.7701-1 Tax return preparer.

AUTHORITY: 26 U.S.C. 6001, 6011, 6071, 6091, and 7805.

Section 55.4981-1 also issued under sec. 860(e), 92 Stat. 2849 (26 U.S.C. 860(e)); sec. 860(g), 92 Stat. 2850 (26 U.S.C. 860(g)); and sec. 7805, 68A Stat. 917 (26 U.S.C. 7805) of the Internal Revenue Code of 1954, 26 U.S.C. 7805;

Section 55.6011-1 also issued under 26 U.S.C. 6011(a);

Section 55.6060-1 also issued under 26 U.S.C. 6060(a);

Section 55.6071-1 also issued under 26 U.S.C. 6071(a);

Section 55.6081-1 also issued under 26 U.S.C. 6081(a);

Section 55.6091-1 also issued under 26 U.S.C. 6091(a);

Section 55.6109-1 also issued under 26 U.S.C. 6109(a);

Section 55.6109-2 also issued under 26 U.S.C. 6109(a);

Section 55.6151-1 also issued under 26 U.S.C. 6151;

Section 55.6695-1 also issued under 26 U.S.C. 6695(b).

SOURCE: T.D. 7767, 46 FR 11282, Feb. 6, 1981; 46 FR 15263, Mar. 5, 1981, unless otherwise noted.

Subpart A—Excise Tax on Real Estate Investment Trusts

§ 55.4981-1 Imposition of excise tax on certain real estate investment trust taxable income not distributed during the taxable year; taxable years ending on or before January 1, 1987.

Section 4981 as in effect before amendment by the Tax Reform Act of